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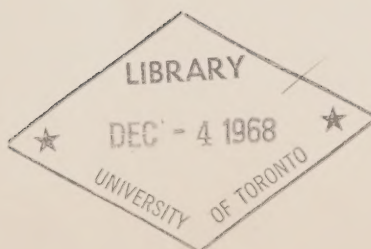
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GOVERNMENT OF CANADA DISPOSAL ARRANGEMENTS FOR BUSINESS RECORDS





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RECORD OF AMENDMENTS

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RECORD OF AMENDMENTS

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PREFACE

Departments and Agencies of the Government of Canada are invited to make any suggestions for improvement or to advise whether any of the material contained in this publication requires revision bearing in mind the selection criteria outlined in the Introduction.

Users of this publication are also invited to make any comments which will improve the effectiveness or the scope of its purpose.

Future amendments may be secured on request to the following address:

“The Director,
Records Management Branch,
Public Archives Records Centre,
Tunney’s Pasture,
Ottawa, Ontario.”

April, 1968.

W. Kaye Lamb,
Dominion Archivist.

INTRODUCTION

Purpose

The purpose of this publication is to assist business management and its legal counsel by giving a reference source guide to the legal requirements of the Government of Canada concerning the disposal of business records. The publication has been compiled by showing in extract form the relevant passages of Canadian Federal laws and statutory orders and regulations for the creation, maintenance, retention and disposal of records by Canadian corporations, companies, firms and businessmen.

It was not compiled to give legal advice and users are advised to refer to the complete statutes or the complete statutory orders and regulations for full information.

Criteria of Selection of Extracts

The extracts selected have been quoted verbatim from the statutes passed by the Parliament of Canada and from the statutory orders and regulations issued by departments and agencies under the authority of these statutes. No attempt has been made to interpret the meanings of the extracts but marginal notes have been inserted as a quick reference system to their content.

The criteria of selection are to give those extracts which:—

1. impose the requirement to keep records,
2. show the details of the records to be kept,
3. impose the requirement to permit access to or to make reproductions of the records kept, but only when
4. a definite retention period for the records has been stated.

Notable Exceptions

In the acts and statutory orders and regulations there are numerous sections covering the aspects listed below but these have not been included in order to restrict the guide to an effective volume of material:

1. failure clauses,
2. falsification clauses,
3. penalty clauses,
4. clauses concerning posters, labels and labelling practices,
5. private acts,
6. provincial involvements, and
7. clauses which are one-time requirements, i.e. non-repetitive by time or circumstance, such as applications for registration, claims, permits, etc.

Material Sources

The sources of the extracted material were:—

1. "REVISED STATUTES OF CANADA, 1952",
2. "STATUTES OF CANADA" up to and including S.C. 1966-67, 14-15-16 Elizabeth II,
3. "STATUTORY ORDERS AND REGULATIONS, CONSOLIDATION, 1955", and
4. "CANADA GAZETTE PART II, STATUTORY ORDERS AND REGULATIONS" up to December, 1967, inclusive.

Extract Exceptions

Where no extract is quoted from an act, this means that the act did not specifically mention the word "records" and/or any of its synonyms, but this fact does not prevent the matter of records-keeping from being considered in some statutory order or regulation issued under the authority of the act. Also, there are statutory orders and regulations which do not cover the matter of records-keeping although there is a specific section in the act concerning records. In either event all relevant extracts have been shown.

Form of the Publication

The acts quoted have been compiled alphabetically with their specific statutory orders and regulations compiled thereunder. A list of the acts, a list of the statutory orders and regulations and a list of the departments showing the several acts administered by these departments have been provided.

These lists are then followed by the material content and an index has been provided.

Statute References

At the heading of each act the reference to the Revised Statutes of Canada 1952, or to the Statutes of Canada has been shown in full. Shown immediately opposite the statute reference, the names of the departments administering the acts along with any board operating under the departments have been given.

Complete Records-keeping Reference Compilation

As stated in the paragraph on selection criteria, this publication has been confined to those records-keeping items which have been assigned a definite retention and disposal period. However, a complete listing of all records-keeping matters appearing in the statutes, orders and regulations is being maintained by the Records Management Branch, Public Archives Records Centre. Any user of this publication will be supplied with the appropriate information concerning this unpublished material on specific request.

When any revision to some item of this unpublished material includes a retention and disposal period not previously assigned, this item will be published through the medium of amendments to the publication.

Amendments

An amendment list sheet has been provided. The process for future amendments will be based upon:—

1. the progressive examination of any new statutes or revised statutes passed by sessions of the Parliament of Canada,
2. any new or revised statutory orders and regulations which may be issued by Departments and Agencies of the Government of Canada, and
3. any revisions to the unpublished material which include a retention and disposal period not previously established.

Such amendments will be published at least once per year and will be issued to holders of this publication on request by them.

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**EXTRACTS FROM
STATUTES AND STATUTORY ORDERS AND REGULATIONS
CONTAINING
RETENTION AND DISPOSAL PERIODS.**

AERONAUTICS ACT

R.S.C. 1952, Vol. I, C. 2

Transport: Air Transport Committee

Sections:

13—Regulations

Subject to the approval of the Governor in Council, the Board may make regulations

- (m) prescribing forms of accounts and records to be kept by air carriers, and providing for access by the Board to such records; Requirement for air carriers to keep and permit access to records.

Air Regulations—Order in Council P.C. 1960-1775

PART VII—COMMERCIAL AIR SERVICE OPERATIONS

704—Commercial Aircraft Returns

Every owner of a commercial aircraft shall make such returns and furnish such particulars to the Minister in connection with the aircraft as the Minister may prescribe.

Requirement to make returns.

PART VIII—DIVISION II—CERTIFICATES, LICENCES, MANUALS, LOGS AND RECORDS

822—Logs

Every owner of an aircraft registered under these Regulations shall, unless otherwise authorized by the Minister, maintain for the aircraft an aircraft journey log and an aircraft technical log of a kind prescribed by the Minister and shall enter therein such particulars as may be specified by the Minister.

Requirement to keep logs.

823—Entries

Entries in logs maintained pursuant to section 822 shall be made accurately and in ink by a competent person and signed by that person as soon as possible after the events they record.

824—Retention of Logs

Every owner of an aircraft shall preserve each log maintained for an aircraft pursuant to section 822 for a period of not less than two years after

- (a) the date of the last entry in the log, in the case of an aircraft journey log; or Retention period—
(b) the date upon which the aircraft is destroyed or permanently withdrawn from use, in the case of a technical log. 2 years after last entry or 2 years after aircraft is withdrawn or destroyed.

APPROPRIATIONS ACTS

Industry

Sections:

Ship Construction Subsidy Regulations—Order in Council P.C. 1966-1252

7—Agreements Records

Every agreement entered into pursuant to these Regulations shall provide for

- (b) the keeping of accurate and complete accounts of expenditures and records of related matters by the shipowner and the shipbuilder and the audit of the accounts and the inspection of the records by persons authorized by the Minister for that purpose at any time before the second anniversary of the final payment of the subsidy; Requirement to keep and permit access to records.
- Retention period—
2 years after payment of subsidy.

ATOMIC ENERGY CONTROL ACT 1946

R.S.C. 1952, Vol. I, C. 11

Energy, Mines and Resources: Atomic Energy Control Board

Sections:

Atomic Energy Control Regulations—Order in Council P.C. 1960-348

PART VI—HEALTH AND SAFETY PRECAUTIONS

606—Records and Reports

(1) Every person dealing in quantities of radioactive prescribed substances in excess of the scheduled quantity shall, in addition to any records required by section 300, keep adequate records to show

- (a) the quantities of radioactive prescribed substances produced or obtained by him and the orders under which they were produced or obtained,
- (b) the disposition of radioactive prescribed substances produced or obtained by him, and
- (c) the amount of exposure to ionizing radiation, as recorded by monitoring films or other devices, to which each atomic energy worker employed by him or under his control is subjected in the course of dealings with such radioactive prescribed substances,

Requirement to keep and permit access to records.
Retention period—
On authorization by the Board.

and shall make such records available at all reasonable times to an inspection officer and to the health authority and shall not dispose of or destroy such records until authorized by the Board so to do.

BANK ACT

S.C. 1966-67, 14-15-16 Elizabeth II, C. 87

Finance

Sections:

74—Destruction of Old Records

(1) Except as provided in subsection (4) of section 94, the bank may destroy books, records, documents, vouchers, paid instruments and papers in its possession where they are dated or were in existence or contain entries or writings made more than fifteen years prior to the destruction.

Retention period—

15 years.

(4) Nothing in subsection (1), (2) or (3) affects the operation of any statute of limitation or prescription or the right of the bank to destroy any books, records, documents, vouchers, paid instruments or papers not specified in subsection (4) of section 94 or relieves the bank from any liability to the Bank of Canada in respect of any debt or instrument to which subsection (1) of section 94 applies.

Limitation to the retention period.

94—Unclaimed Balances—Retention of Records

(4) Where the bank has paid an amount to the Bank of Canada under subsection (1) in respect of a debt or instrument, it shall keep all signature cards and signing authorities relating to the debt or instrument until the Bank of Canada notifies the bank that they are no longer required and thereafter may destroy them.

Retention period—

On notification from the Bank of Canada.

BANKRUPTCY ACT 1949

R.S.C. 1952, Vol. I, C. 14

Consumer and Corporate Affairs

Sections:

9—*Books to be Kept by Trustee*

(6) The trustee shall keep proper books and records of the administration of each estate to which he is appointed, in which shall be entered a record of all moneys received or disbursed by him, a list of all creditors filing claims, the amount and disposition thereof and a copy of all notices sent out and the original signed copy of all minutes, proceedings had, and resolutions passed at any meeting of creditors or inspectors, court orders and all such other matters or proceedings as may be necessary to give a complete account of his administration of the estate.

Requirement to keep records.

117—*Duties of Bankrupts*

The bankrupt shall

(b) deliver to the trustee all books, records, documents, writings and papers including, without restricting the generality of the foregoing, title papers, insurance policies and tax records and returns and copies thereof in any way relating to his property or affairs;

Requirement to deliver records to trustee.

118—*Where Bankrupt is a Corporation*

Where the bankrupt is a corporation, the officer executing the assignment, or such other officer or officers as the official receiver may direct, shall attend before the official receiver for examination and shall perform all the duties imposed upon a bankrupt by section 117

Requirement to abide by section 117.

Bankruptcy Rules—Order in Council P.C. 1954-1976

64—*Discharge of Trustee—Books and Records*

(1) Unless the court otherwise orders, a trustee who completes the administration of an estate shall keep all estate books, records and documents for at least six years after the day of his discharge.

Retention period—
6 years after day of discharge except as in (2) below.

(2) When a trustee has complied with subsection (1), he may destroy unimportant books and documents but, unless the court otherwise orders, he shall continue to keep for a further period of fourteen years all title papers relating to real or immovable property, documents under seal and important books and papers.

Retention period for special records—

(3) A trustee is subject to the direction of the court with respect to the production and disposal of books and papers referred to in subsections (1) and (2).

14 years more unless the court orders otherwise.

(4) Documents that are subject to a lien of a solicitor shall be returned to the solicitor upon completion of the administration of the estate to which the documents relate.

Other restrictions on disposal of records.

BROADCASTING ACT

S.C. 1958, 7 Elizabeth II, Vol. I, C. 22

Secretary of State:

Board of Broadcast Governors

Sections:

Radio (TV) Broadcasting Regulations—Board Order, 15 January, 1964

4—*Program Logs*

(5) Unless otherwise instructed in writing by the Board, each station shall have available for a period of four weeks from the date of broadcast and produce to a representative of the Board on request

(As amended by Order, 25 June, 1965)

Requirement to keep continuity, manuscripts and reproductions of programs.

Retention period—
4 weeks.

- (a) the continuity used for any program, commercial message or public service announcement broadcast by that station; and
 - (b) the manuscript or audio reproduction of any talk, speech, interview, commentary, editorial, discussion or telephone conversation broadcast by that station.
- (6) Where a program is broadcast by a station operating as a part of a network, subsection (5) shall apply only to the originating station.

Radio (A.M.) Broadcasting Regulations—Board Order, 15 January, 1964

4—Program Logs

(As amended by Order,
3 September, 1964)

(5) Unless otherwise instructed by the Board, each station shall have available for a period of four weeks from the date of broadcast and produce to a representative of the Board on request

Requirement to keep continuity, manuscripts, and reproductions of programs.

Retention period—
4 weeks.

- (a) the continuity used for any program, spot or flash announcement broadcast by that station; and
- (b) the manuscript or reproduction of any talk, speech, interview, commentary, editorial, discussion or telephone conversation broadcast by that station,

except that where a program is broadcast by a station operating as a part of a network, this subsection shall apply only to the originating station.

Radio (F.M.) Broadcasting Regulations—Board Order, 1 October, 1964

4—Program Logs

(As amended by Order,
25 June, 1965)

(5) Unless otherwise instructed by the Board, each station shall have available for a period of four weeks from the date of broadcast and produce to a representative of the Board on request

Requirement to keep continuity, manuscripts and reproductions of programs.

Retention period—
4 weeks.

- (a) the continuity used for any program, commercial message or public service announcement broadcast by that station; and
- (b) the manuscript or reproduction of any talk, speech, interview, commentary, editorial, discussion or telephone conversation broadcast by that station.

CANADA AGRICULTURAL PRODUCTS STANDARDS ACT

S.C. 1955, 3-4 Elizabeth II, Vol. I, C. 27

Agriculture

Sections:

9—Powers of Inspector

Requirement to permit access to records.

- (1) An inspector may at any time
- (b) require any person to produce for inspection or for the purpose of obtaining copies thereof or extracts therefrom, any books, shipping bills, bills of lading or other documents or papers with respect to the administration of this Act or the regulations.

Produce Licensing Regulations—Order in Council P.C. 1967-2265

14—Records

Requirement to keep and permit access to records.

Retention period—
2 years.

- (1) A licensee,
 - (a) shall keep books and records that show for the previous two years
 - (i) the details of the transactions carried on under the authority of the licence, and
 - (ii) the names and addresses of the owners of the business;
 - (c) shall permit a representative of the Department to examine his books and records at any time during ordinary business hours;

CANADA LABOUR (STANDARDS) CODE ACT

S.C. 1964-65, 13-14 Elizabeth II, Vol. I, C. 38

Labour

Sections:

PART V—ADMINISTRATION AND GENERAL

36—*Inspections*

(2) An inspector may, for the purposes of enforcing this Act or the regulations,

- (a) inspect and examine all books, payrolls and other records of an employer that in any way relate to the wages, hours of work or conditions of employment affecting any employee;
- (b) take extracts from or make copies of any entry in the books, payrolls and other records mentioned in paragraph (a);
- (c) require any employer to make or furnish full and correct statements, either orally or in writing in such form as may be required, respecting the wages paid to all or any of his employees, and the hours of work and conditions of their employment;

Requirement to permit access to records.

39—*Information and Returns*

(1) Every employer shall furnish such information relating to the wages of his employees, their hours of work, and the general holidays, annual vacations and conditions of work of his employees, and make such returns thereon from time to time, as the Minister may require.

(2) Every employer shall make and keep for a period of at least twenty-four months after the work is performed a record of the name, address, age if under the age of seventeen years, wage rate, hours worked, and the actual earnings of and payments to each of his employees, and such records shall be available at all reasonable times for examinations by an inspector.

Requirement to furnish information, keep and permit access to records.

Retention period—

24 months.

Canada Labour Code Regulations (General)—Order in Council P.C. 1965-1141

20—*Inadequate Records*

(1) Where an inspector finds that the records made and kept by an employer pursuant to subsection (2) of section 39 of the Act are inadequate, he shall advise the employer of the inadequacy.

(2) Where, on a subsequent inspection, an inspector finds that an employer has not corrected the inadequacy, he shall notify the Minister of the failure to keep adequate records and the Minister may, by order, prescribe the manner in which records required under section 39 of the Act are to be made and kept by the employer thereafter.

Requirement to keep adequate records.

CANADA PENSION PLAN

S.C. 1964-65, 13-14 Elizabeth II, C. 51

National Health and Welfare:

National Revenue

Sections:

PART I—CONTRIBUTIONS

25—*Books and Records*

(1) Every employer paying remuneration to an employee employed by him in pensionable employment shall keep records and books of account at his

Requirement to keep records and books of account. Retention period—

Until written permission from the Minister.

Requirement to permit access to records and books of account.

Requirement to supply additional information.

place of business or residence in Canada, or at such other place as may be designated by the Minister, in such form and containing such information as will enable any contributions payable under this Act or any contributions or other amounts that should have been deducted or paid to be determined, and where any such employer has failed to keep adequate records and books of account, the Minister may require him to keep such records and books of account as he may specify, and the employer shall thereafter keep records and books of account as so required.

(2) Every employer required by this section to keep records and books of account shall, until written permission for their disposal is obtained from the Minister, retain every such record or book of account and every account or voucher necessary to verify the information contained therein.

26—Audit

(1) Any person thereunto authorized in writing by the Minister for any purpose relating to the administration or enforcement of this Act may, at any reasonable time, enter any premises or place where any records or books of account are kept or should be kept and

(a) audit or examine any books, records, writings or other documents which relate or may relate to the information that is or should be contained in such records or books of account or to the amount of any contribution payable under this Act;

(2) The Minister may, for any purpose relating to the administration or enforcement of this Act, by registered letter or by demand served personally, require from any person

(a) any information or additional information, including any information return or supplementary return, or

(b) the production of any book, record, writing or other document, within such reasonable time as is stipulated in such letter or demand.

CANADA SHIPPING ACT 1934

R.S.C. 1952, Vol. I, C. 29

Transport

Sections:

414—Regulations

The Minister may make regulations in respect of the matters following

(h) requiring the master of a ship to enter in the official log-book such particulars relating to the operation of the radio installation and as to the maintenance of the radio service, as may be specified in the regulations;

(i) requiring the operator on a ship station to keep a radio log and to enter therein such particulars as may be prescribed in the regulations;

Requirement to keep a radio log.

Ship Station Radio Regulations Part II—Ministerial Order, 7 June, 1966

15—Radio Logs

(1) A radio log shall

(a) be maintained for every ship station by the operator of the station;

(b) be kept at the main radio operating position while the ship is being navigated; and

- (c) contain a record of
 - (i) the name, port of registry, official number and gross tonnage of the ship, and
 - (ii) the names of the operators of the station and their certificate numbers.
- (2) The operator of every ship station equipped with radiotelegraph shall enter the following in the radio log as they occur, together with the time of their occurrence:
 - (a) the name of the operator on watch and the times of going on and off watch;
 - (b) all communications relating to distress traffic in full;
 - (c) urgency and safety communications;
 - (d) an entry twice in each hour showing whether or not the silence periods have been observed during the prescribed periods of watch;
 - (e) communications exchanged between the ship station and other stations;
 - (f) details of calls and operating signals of other ship or coast stations about once every ten minutes during the prescribed periods of watch;
 - (g) service incidents of all kinds; and
 - (h) if the ship's rules permit, the position of the ship at least once a day.
- (3) The operator of every radiotelephone equipped ship station or the person on duty listening as required by section 49 shall enter the following in the radio log as they occur, together with the time of their occurrence:
 - (a) the name of the person on watch and times of going on and off watch;
 - (b) a summary of all communications relating to distress, urgency and safety traffic and, in the case of distress, an indication of the ship's position at the time of the incident;
 - (c) a summary of communications exchanged between the ship station and other stations; and
 - (d) a reference to important service incidents.
- (4) The operator of a ship station required to be fitted with a radiotelegraph installation shall maintain the official radio log in the form specified in Schedule C and, in addition to the record required by subsections (1) and (2), the operator shall enter in the log the following:
 - (a) details of the maintenance, including a record of the charging of the batteries used as a source of energy for the radiotelegraph installation;
 - (b) a daily statement that the batteries forming part of the main or reserve installation have been brought up to the normal fully charged condition;
 - (c) details of tests of the reserve transmitter and reserve source of energy;
 - (d) if the ship is fitted with a radiotelegraph auto alarm, details of any test of its efficiency;
 - (e) details of the maintenance, including a record of the charging of the batteries (if used) and tests of the transmitters fitted in motor lifeboats;
 - (f) details of the maintenance, including a record of the charging of the batteries (if used) and tests of lifeboat portable transmitters; and
 - (g) such details of all incidents connected with the radio service that occur during his watch as appear to be of importance to safety of life at sea.

(5) The operator of a ship station required to be fitted with a radiotelephone installation shall maintain the official log in the form specified in Schedule D and, in addition to the record required by subsections (1) and (3), the person on watch shall enter in the log the following:

- (a) the time at which listening watch begins when the ship leaves port and the time at which it ends when the ship reaches port;
- (b) the time at which listening watch is for any reason discontinued, together with the reason, and the time at which listening watch is resumed;
- (c) details of the maintenance, including a record of the charging of the batteries used as a source of energy for the radiotelephone installation;
- (d) details of tests of the radiotelephone installation;
- (e) details of the maintenance, including a record of the charging of the batteries (if used) and tests of lifeboat portable transmitters; and
- (f) such details of all incidents connected with the radio service that occur during his watch as appear to be important to safety of life at sea.

Requirement to keep and details of radio logs.

Retention period—

1 month on ship and 11 months on ship or elsewhere after last entry date.

(6) The radio log in its original form shall be retained

- (a) on board the ship for a period of not less than one month from the date of any entry; and
- (b) on board the ship or elsewhere in a place where it shall be available for inspection for an additional period of not less than eleven months from the date of any entry.

CRIMINAL CODE ACT

S.C. 1953-54, 2-3 Elizabeth II, Vol. I, C. 51

Agriculture

Sections:

Running Horse Regulations—Ministerial Order, 5 July, 1961

68—*Photo-Finish Negatives*

Requirement to keep and permit access.

The negative of each photo-finish, whether called for by the placing judges or not, shall be retained on file for a period of one year from the date of recording and must be made available upon the request of the Chief Supervisor of Pari-Mutuel Betting or his agent or agents during that period.

Retention period—
1 year.

76—*Race Films*

Requirement to keep developed films.

The developed film of each race, shall be retained by the film patrol operator for a period of one year from the closing of the racing season and same must be made available upon the request of the Chief Supervisor of Pari-Mutuel Betting or his agent or agents during that period.

Retention period—
1 year from close of racing season.

NOTE: The "Trotting and Pacing Horse Regulations" are the same except that section 76, as above, is numbered section 77.

CUSTOMS ACT

R.S.C. 1952, Vol. II, C. 58

National Revenue

Sections:

169—*Importer to Keep Books and Records*

Requirement to keep records and books.

(1) Every person importing goods for resale shall keep such adequate records and books showing the purchase, importation, cost, value of or payment for and subsequent disposal of all goods imported by him as will enable officers

to ascertain the facts; and shall retain and preserve all books and records, invoices, bills, accounts, statements and correspondence relating to importation and disposal of goods for a period of six years succeeding such importation.

Retention period—
6 years succeeding im-
portation.

Department of National Revenue—Series D.93 (1st Revision) 15 July, 1952

38—Records of Goods Imported for Resale

(1) The following records or such thereof as may be prescribed by the Minister are to be retained and preserved for a period of six years by every person importing into Canada goods for resale,—

Retention period—
6 years.

(2) All records and books relating to the purchase, importation, cost, value, payment for and subsequent disposal of all imported goods, whether on consignment or sold to the importer prior to shipment, including:

- (a) copies of all entries;
- (b) copies of all statements as presented at Customs, and of the relative trade and commercial invoices;
- (c) copies of all statements, bills and accounts;
- (d) ledgers, day-books, cash-books, invoice-books and all other books of account necessary to show the payments made and the monies received for the goods imported;
- (e) copies of all orders, contracts and correspondence relating to the purchase of the goods by the importer;
- (f) copies of all orders, contracts, invoices and correspondence relating to the sale or disposal of the goods by the importer;
- (g) copies of records necessary to substantiate all charges which are included in or are additional to the purchase price of the goods themselves, whether or not such charges are included in the value for duty;
- (h) record of selling expenses incurred in the disposal of the goods in Canada;
- (i) bank drafts, cancelled cheques, bills of exchange, letters of credit or other instruments or documents showing the actual settlement made for the goods.

Details of the records.

(3) In the case of goods imported free of duty or at a lower rate of duty than to which they would otherwise be liable and/or free of sales tax as being intended for a specific use, the following additional records shall be retained:

- (a) certificates signed by the user, showing his full name, address, occupation and factual use of the article,
- (b) a record whereby a check may readily be made of goods diverted from such specific use against subsequent payments at the full duty rate and/or of sales tax on account of such diversions.

Additional types of records to be kept.

(4) The foregoing records are required to be retained and preserved by the importer for a period of six years succeeding the importation of the goods to which they relate.

Retention period—
6 years succeeding im-
portation.

Custom-House Brokers Licensing Regulations, 15 March, 1960

16—Broker's Records

- (1) Every broker shall
- (b) keep adequate records of all his financial transactions as broker,

- (c) keep a record of all entries passed by him, and
- (d) retain copies of all correspondence, bills, accounts, statements and other papers relating to his customs and excise business.

Requirement to keep and permit access to records.

Retention period—
6 calendar years.

(2) Every broker shall retain and preserve the records and papers described in subsection (1) for a period of six calendar years and shall make them available for examination at any time by a customs official designated by the Deputy Minister to examine them.

DEFENCE PRODUCTION ACT 1951

R.S.C. 1952, Vol. II, C. 62

Defence Production

Sections:

12—Returns

The Minister may, by notice in writing, require a person

- (a) producing, dealing in or having control of defence supplies or constructing defence projects, or
- (b) carrying on a business or possessing accommodation or facilities which in the opinion of the Minister is or are suitable for or can be adapted to producing, dealing in or storing defence supplies or constructing defence projects,

Requirement to make returns.

to make periodic or other returns, at such times and containing such particulars as may be specified in the notice.

21—Contractor to Keep Accounts and Records

(1) A person who has entered into a defence contract shall keep detailed accounts and records of the cost of carrying out the contract and shall, on demand, produce to any person thereunto authorized by the Minister every account, record or document of any description with respect to the contract and with respect to his other business that may be required by the person so authorized and shall permit him to examine, audit and take copies of and extracts from the accounts, records or documents.

Requirement to keep and permit access to records.

D.D.P. 31—Costing Memorandum

Accounts

Contractors' accounts shall be kept in such a manner as to clearly disclose the nature and amounts of the different items of cost pertaining to the contract, and all records of original entry must be preserved in form available for ready reference until released for disposal by the Minister.

Retention period—

Until released for disposal by the Minister.

D.D.P. 26A—General Conditions (Supplies—Firm Price)

4—Conduct of the Work

(2)

The Contractor shall keep proper and adequate inspection records which shall at all times be open to examination by the Inspector who may make copies thereof and take extracts therefrom.

Requirement to keep inspection records.

10—Conditions Precedent to Payment

No payment shall be made to the Contractor unless or until,

- (a) invoices, inspection notes and all other documents prescribed from time to time by the Minister or Inspector are submitted in accordance with the terms of the contract or instructions of the Minister;

27—Accounts

The Contractor shall keep proper accounts and records of the cost to the Contractor of the work and of all expenditures or commitments made by the Contractor in connection therewith and the invoices, receipts and vouchers relating thereto. Such accounts, records, invoices, receipts and vouchers shall at all times be open to audit and inspection by the authorized representative of the Minister (who may make copies thereof and take extracts therefrom) and the Contractor shall afford all facilities for such audits and inspections and shall furnish the Minister and his authorized representatives with all such information as he or they may from time to time require with reference to such accounts, records, invoices, receipts and vouchers. The Contractor shall not, without the consent of the Minister, dispose of any such accounts, records, invoices, receipts and vouchers, but shall preserve and keep the same available for audit and inspection at any time.

Requirement to keep and permit access to records.

Retention period—

Until consent to dispose from the Minister.

D.D.B. 26B—General Conditions (Supplies—Cost Reimbursement)

5—Conduct of the Work

(2)

The Contractor shall keep proper and adequate inspection records which shall at all times be open to examination by the Inspector who may make copies thereof and take extracts therefrom.

Requirement to keep inspection records.

14—Accounts

The Contractor shall keep proper accounts and records of the cost to the Contractor of the work and of all expenditures or commitments made by the Contractor in connection therewith and the invoices, receipts and vouchers relating thereto. Such accounts, records, invoices, receipts and vouchers shall at all times be open to audit and inspection by the authorized representatives of the Minister (who may make copies thereof and take extracts therefrom) and the Contractor shall afford all facilities for such audits and inspections and shall furnish the Minister and his authorized representatives with all such information as he or they may from time to time require with reference to such accounts, records, invoices, receipts and vouchers. The Contractor shall not, without the consent of the Minister, dispose of any such accounts, records, invoices, receipts and vouchers, but shall preserve and keep the same available for audit and inspection at any time.

Requirement to keep and permit access to records.

Retention period—

Until consent to dispose from the Minister.

19—As in D.D.P. 26A, paragraph 10.

S-100A—General Conditions (Supplies—Firm Price)

4—As in D.D.P. 26A, paragraph 4(2).

10—As in D.D.P. 26A, paragraph 10.

27—As in D.D.P. 26A, paragraph 27.

S-100B—General Conditions—Cost Reimbursement

5—As in D.D.P. 26B, paragraph 5.

14—As in D.D.P. 26B, paragraph 14.

19—As in D.D.P. 26A, paragraph 10.

EMERGENCY GOLD MINING ASSISTANCE ACT 1948

R.S.C. 1952, Vol. II, C. 95

Energy, Mines and Resources

Sections:

7—Regulations

(1) The Governor in Council may make regulations

Requirement to keep records,

(i) prescribing records to be kept and returns to be made by persons making application for payments under this Act or to whom such payments have been made;

Emergency Gold Mining Assistance Regulations—Order in Council P.C. 1960-1162

13—Records

Requirement to keep records,

(1) Every person who makes an application shall keep records and books of account in his place of business in Canada in such form and containing such information as will enable him to furnish the information required in his application.

Retention period—

Until written permission for disposal from the Minister.

(2) It is a condition of the making of assistance payments to any person that he has kept the books and records required by subsection (1) and all accounts and vouchers necessary to verify the information in any such book or record until written permission for their disposal has been obtained from the Minister.

EXCISE TAX ACT 1947

R.S.C. 1952, Vol. II, C. 100

National Revenue

Sections:

PART VII—GENERAL

55—Records and Books to be Kept

Requirement to keep records,

(1) Every person required, by or pursuant to this Act, shall keep records and books of account in English or French

Retention period—

Until written permission from the Minister.

(2) Every person required by subsection (1) to keep records or books of account shall, until written permission for their disposal is obtained from the Minister, keep every such record or book of account or voucher necessary to verify the information in any such record or book of account.

FOOD AND DRUGS ACT

S.C. 1952-53, 1-2 Elizabeth II, Vol. I, C. 38

National Health and Welfare

Sections:

PART II—ADMINISTRATION AND ENFORCEMENT

24—Regulations

(1) The Governor in Council may make regulations

Requirement to keep books and records,

(f) requiring persons who sell food, drugs, cosmetics, or devices to maintain such books and records as the Governor in Council considers necessary for the proper enforcement and administration of this Act and the regulations;

PART III—CONTROLLED DRUGS

37—Regulations

(S.C. 1960-61, 9-10 Elizabeth II, Vol. I, C. 37 Sec. 1)

(1) The Governor in Council may make regulations

- (d) requiring persons who import, manufacture, sell, administer or deal in controlled drugs to maintain such books and records as the Governor in Council considers necessary for the proper administration and enforcement of this Part and.....to make such returns and furnish such information relating to the said controlled drugs as the Governor in Council may require;

Requirement to keep books and records and make returns.

Food and Drug Regulations—Order in Council P.C. 1954-1915

PART C—DRUGS

C.01.041—Schedule F Drugs—Prescriptions

(As amended by P.C. 1965-550)

(1) Subject to sections C.01.043, C.01.046 and C.01.061, no person shall sell a drug listed or described in Schedule F to the Regulations, hereinafter referred to as a Schedule F Drug, unless he has received a prescription therefor, either written or verbal.

(2) Where the prescription for a Schedule F Drug is written, the person selling the drug shall retain the prescription for at least two years from the date of filling.

(3) Where the prescription for a Schedule F Drug is verbal, the person to whom the prescription is communicated by the practitioner shall forthwith reduce the prescription to writing and the person selling the drug shall retain that written prescription for a period of at least two years from the date of filling.

(4) The person reducing a verbal prescription to writing shall indicate on the written prescription

- (a) the date and number of the prescription;
- (b) the name and address of the person for whose benefit the prescription is given;
- (c) the name and quantity of the drug specified therein;
- (d) his name and the name of the practitioner who issued the prescription; and
- (e) the directions for use given with the prescription, including whether or not the practitioner authorized the refilling of the prescription and, if the prescription is to be refilled, the number of times it may be refilled.

Requirement to keep prescription records.

Retention period—
2 years from date of filling.

C.01.042—Prescription Refills

(As amended by P.C. 1965-550)

(2) The person refilling a prescription for a Schedule F Drug shall record on the original prescription therefor, the following information respecting each refill:

- (a) the date of refill;
- (b) the quantity of drug dispensed; and
- (c) his name.

Refill records.

C.01.043—Sales

(As amended by P.C. 1965-550)

(1) A person may sell a Schedule F Drug, without having received a prescription therefor, to

Requirement to keep
written orders of sale.

Retention period—

2 years from date of
filling.

(Addition of P.C.
1963-1119)

(As amended by
P.C. 1966-310)

Requirement to keep
records of distributed
samples.

Retention period—

2 years from date of
distribution.

(Addition of P.C.
1963-449)

Requirement and details
of records to be kept.

(Addition of P.C.
1963-449)

Retention period—

5 years from test date
or expiration date of the
drug, whichever occurs
first.

(As amended by
P.C. 1957-1294)

(f) a Department of the Government of Canada or of a province, upon receipt of a written order signed by the Minister thereof or his duly authorized representative; or

(g) any person, upon receipt of a written order signed by the Director.

(2) Where a person makes a sale authorized by paragraph (f) or (g) of subsection (1), he shall retain the written order for the drug for a period of at least two years from the date of filling the order.

C.01.049—Schedule F Drugs Samples

A person who, under section C.01.048, distributes a drug referred to in Schedule I to these Regulations as a sample, shall

(a) maintain records showing

(i) the name, address and description of each person to whom the drug is distributed,

(ii) the name, quantity and form of the drug distributed, and

(iii) the date upon which each such distribution was made; and

(b) keep those records and all orders received for drugs in accordance with section C.01.048 for a period of not less than two years from the date upon which the distribution referred to in the records was made.

C.01.052—Manufacturing Facilities and Control—Records

For the purpose of section C.01.051, suitable conditions in respect of a drug require

(j) that records shall be maintained relating to the drug in a form, manner and content satisfactory to the Director showing

(i) the tests of each lot or batch of raw or bulk materials used in the processing of the drugs,

(ii) the tests of each lot or batch of drugs in the dosage form,

(iii) the quality controls,

(iv) all information received pertaining to the quality or hazards of any drug,

(v) the results of tests to determine the stability of drugs, and

(vi) the measures taken to ensure the recall of lots or batches of drugs from the market.

C.01.053—Retention of Records

The records required to be maintained by paragraph (j) of section C.01.052 in respect of a drug shall be kept

(a) until the expiration of five years from the date of the testing of the drug, or

(b) until the expiration date of the drug, whichever first occurs, and certified copies of any of the records shall be sent to the Director on his request.

C.01.065—Drugs for Parenteral Use

No person shall sell a drug that is prepared for parenteral use unless a representative sample of each lot of the drug in its final container

(a) is tested by an acceptable method for identity and, except for living vaccines, for sterility and is found to be true to name and sterile, and

(b) is subjected to such further tests as may be necessary to assure that the drug is safe to use according to directions.

C.01.067—Drugs for Parenteral Use—Pyrogens

Except where a drug cannot be tested for the presence of pyrogens or where a drug is inherently pyrogenic, no person shall sell

- (a) a drug named or included in Schedule C or D to the Act, or
- (b) any drug prepared for parenteral use where the individual dose recommended by the manufacturer exceeds 5 millilitres, unless a representative sample of each lot of the drug in its final container is tested by an acceptable method for the presence of pyrogens, and when so tested is found to be non-pyrogenic.

(As amended by
P.C. 1957-1294)

C.01.068—Retention of Test Records

Detailed records of the tests required in C.01.065 and C.01.067 shall be retained by the manufacturer for a period of at least five years.

(As amended by
P.C. 1966-165)
Retention period—
5 years.

PART G—CONTROLLED DRUGS—LICENSED DEALERS

G.02.014—Records

Every licensed dealer shall keep a record of the following:

- (a) the name and quantity of any controlled drug received by him, the name and address of the person who supplied it, and the date it was received;
- (b) the name, quantity and form of any controlled drug supplied by him, the name and address of the person to whom it was supplied, and the date it was supplied;
- (c) the name and quantity of any controlled drug used in manufacturing, the name and quantity of any controlled drug manufactured, and the date any manufactured controlled drug was placed in stock; and
- (d) the name and quantity of any controlled drug he had in stock at the end of each month.

(Addition of P.C.
1961-1132)

Requirement to keep
records.

G.02.015—Inspection of Records

The Minister may, in respect of a licensed dealer, require an inspection to be made at any reasonable time of the following:

(Addition of P.C.
1961-1132)

- (d) the records relating to the manufacturing or storing.

Requirement to permit
access to records.

G.02.016—Production of Records

Every licensed dealer shall

(Addition of P.C.
1961-1132)

- (b) produce to an inspector any books, records or documents required to be kept by this Part;
- (c) permit an inspector to make copies of or take extracts from such books, records and documents;

Requirement to produce
and permit reproduction
of records.

G.02.017—Retention of Records

Every licensed dealer shall keep in the premises described in the licence, full and complete records respecting any controlled drug or transaction therein

(Addition of P.C.
1961-1132)

- (a) for a period of at least two years; and
- (b) in a manner that will enable an audit to be made at any time of such records.

Retention period—
2 years.

PART G—CONTROLLED DRUGS—PHARMACISTS

G.03.001—Records

A pharmacist, upon receipt of a controlled drug from a licensed dealer or from another pharmacist as provided in section G.03.014, shall forthwith

(Addition of P.C.
1961-1132)

enter in a book, register or other record maintained for such purposes the following:

- (a) the name and quantity of the controlled drug received;
- (b) the date the controlled drug was received; and
- (c) the name and address of the person from whom the controlled drug was received.

Requirement to keep records of receipt.

(Addition of P.C. 1961-1132)

G.03.004—Supplies to Practitioners

A pharmacist shall, in respect of controlled drugs supplied to a practitioner under section G.03.003, keep in the special prescription file a record showing the date, the name and address of the practitioner, and the quantity and kind of controlled drug so furnished.

Requirement to keep records of supplies to practitioners.

(As amended by P.C. 1964-319)

G.03.006—Prescription Refills

A pharmacist shall not refill a prescription for a controlled drug unless

- (a) the practitioner, at the time the prescription was issued, directed in writing that the prescription be refilled and specified the number of times it may be refilled and the dates for or intervals between refilling it; and
- (b) the pharmacist keeps a record of each refilling of a prescription.

Refill records.

(Addition of P.C. 1961-1132)

G.03.007—Prescription Records

A pharmacist shall forthwith after dispensing a controlled drug, other than a preparation, pursuant to an order or a prescription, enter in a book, register or other record maintained for such purposes,

- (a) the name and address of the person named in the order or prescription;
- (b) the name, quantity and form of the controlled drug;
- (c) the name, initials and address of the practitioner who issued the order or prescription;
- (d) the name or initials of the pharmacist who dispensed the controlled drug;
- (e) the date the controlled drug was supplied; and
- (f) the number assigned to the order or prescription.

(Addition of P.C. 1961-1132)

G.03.008—Verbal Prescription Records

A pharmacist shall, before dispensing a controlled drug pursuant to a prescription or order verbally given, make a written record thereof, setting forth,

- (a) the name and address of the person named in the prescription;
- (b) the name, quantity and form of such controlled drug;
- (c) the directions for use given therewith;
- (d) the name, initials and address of the practitioner who issued the prescription;
- (e) the name or initials of the pharmacist who dispensed such controlled drug;
- (f) the date such controlled drug was supplied; and
- (g) the number assigned to the prescription.

(Addition of P.C. 1961-1132)

G.03.009—Filing of Records

A pharmacist shall maintain a special prescription file in which shall be filed in sequence as to date and number all written orders or prescriptions in writing for controlled drugs dispensed and the written record of all controlled drugs dispensed pursuant to a prescription or order verbally given.

Requirement to make and keep records and method of filing of orders and prescriptions.

G.03.010—Retention Period

(Addition of P.C.
1961-1132)

A pharmacist shall retain in his possession for a period of at least two years, any records which he is required to keep by this Part.

Retention period—
2 years.

G.03.011—Further Information

(Addition of P.C.
1961-1132)

A pharmacist shall

- (a) furnish such information respecting the dealings of the pharmacist in any controlled drug in such form and at such times as the Minister may require;
- (b) make available and produce to an inspector or upon request his special prescription file together with any books, records or documents which he is required to keep;
- (c) permit an inspector to make copies of or take extracts from such files, books, records or documents;

Requirement to permit
access to and reproduce
records.

G.04.002—Records—Self-Administration or to Animals

(As amended by
P.C. 1966-864)

(1) A practitioner who furnishes a controlled drug to a person for self-administration or for administration to an animal shall, whether or not he makes a charge therefor, if he furnishes the controlled drug in an amount

- (a) that exceeds three times the maximum daily dosage recommended by the manufacturer of that controlled drug for that controlled drug, or
- (b) if the manufacturer has not recommended a maximum daily dosage, that exceeds three times the generally recognized maximum daily therapeutic dosage for that controlled drug

keep a record showing

- (c) the name and quantity of the controlled drug furnished,
- (d) the name and address of the person to whom it was furnished, and
- (e) the date on which it was furnished.

(2) The practitioner who is required by this section to keep a record shall keep the record in a place, form and manner that will permit an inspector readily to examine and obtain information from it.

Requirement to keep and
permit access to records.

G.04.002A—Retention Period

A practitioner shall

- (a) furnish to the Minister on request such information respecting
 - (i) the receipt and use by the practitioner of controlled drugs (including the administering and furnishing thereof to a person), and
 - (ii) the prescriptions for controlled drugs issued by the practitioner, as the Minister may require;
- (b) produce to an inspector on request any records that these Regulations require the practitioner to keep;
- (c) permit an inspector to make copies of such records or to take extracts therefrom;
- (d) permit an inspector to check all stocks of controlled drugs on the practitioner's premises;
- (e) retain in his possession for at least two years any record that these Regulations require him to keep;

Retention period—
2 years.

PART G—CONTROLLED DRUGS—HOSPITALS

G.05.001—Records

A person who is in charge of a hospital shall

(Addition of P.C.
1961-1132)

- (a) keep or cause to be kept in a book, register or other record maintained for such purposes,
- (i) the name and quantity of any controlled drug received;
 - (ii) the name and address of the person from whom any controlled drug was received and the date received;
 - (iii) the name and quantity of any controlled drug used in manufacturing;
 - (iv) the name and quantity of any controlled drug manufactured and the date of manufacture;
 - (v) the name of the patient for whom a controlled drug other than a preparation was dispensed;
 - (vi) the name of the practitioner ordering or prescribing a controlled drug other than a preparation; and
 - (vii) the date a controlled drug other than a preparation was ordered or prescribed and the form and quantity thereof; and
- (b) maintain the recorded information in such form as to enable an audit to be made and retain the records referred to in paragraph (a) for a period of not less than two years from the making thereof.

Requirement to keep and
details of records.

(As amended by
P.C. 1964-319)

Retention period—
2 years after audit.

(Addition of P.C.
1961-1132)

G.05.002—Further Information

A person who is in charge of a hospital shall

- (a) furnish such information respecting the use of controlled drugs therein, in such form and at such times as the Minister may require;
- (b) produce to an inspector any books, records or documents required by these Regulations to be kept;
- (c) permit an inspector to make copies thereof or take extracts from such books, records and documents.

Requirement to furnish
information, permit ac-
cess or to reproduce
records.

INCOME TAX ACT 1948

R.S.C. 1952, Vol. III, C. 148

National Revenue: Tax Appeal Board

Sections:

44—Returns

- (1) A return of the income for each taxation year in the case of a corporation shall, without notice or demand therefor, be filed with the Minister in prescribed form and containing prescribed information,
- (a) in the case of a corporation, by or on behalf of the corporation within 6 months from the end of the year,

Requirement to file re-
turns.

Retention period—
Indefinite.

125—Books and Records

- (1) Every person carrying on business and every person who is required, by or pursuant to this Act, to pay or collect taxes or other amounts shall keep records and books of account:

(Addition of S.C. 1966-67,
14-15-16 Elizabeth II,
C. 47, S. 15)

- (1a) Every registered Canadian charitable organization shall keep records and books of account (including a duplicate of each receipt containing prescribed information for a donation received by it) at an address in Canada

recorded with the Minister or designated by the Minister in such form and containing such information as will enable the donations to it that are deductible under this Act to be verified.

Requirement to keep records and books of account.

(2) Where a person has failed to keep adequate records and books of account for the purposes of this Act, the Minister may require him to keep such records and books of account

(3) Every person.....shall, until written permission for their disposal is obtained from the Minister, retain every such record or book of account, and every account or voucher necessary to verify the information in any such record or books of account.

Retention period—

Until written permission of the Minister to dispose

NOTE: For information, decisions and judgments of the Tax Appeal Board are available in—

- (a) Tax Appeal Board Cases, published by
Richard DeBoo Limited,
137 Wellington Street West,
Toronto 1, Ontario, and
- (b) Dominion Tax Cases, published by
CCH Canadian Limited,
1200 Lawrence Avenue West,
Toronto 19, Ontario.

INDUSTRIAL RESEARCH AND DEVELOPMENT INCENTIVES ACT

S.C. 1966-67, 14-15-16 Elizabeth II, C. 82

Industry

Sections:

14—Regulations

The Governor in Council may make regulations providing for any matters concerning which he deems regulations are necessary to carry out the purposes and provisions of this Act and, without limiting the generality of the foregoing, may make regulations

- (i) prescribing the books and records to be kept by any corporation that has applied for or received a grant and by any corporation associated with such corporation;
- (j) providing for the examination, audit and copying of the books, records and property of any corporation that has applied for or received a grant and of any corporation associated with such corporation;

Requirement to keep and permit access to records.

Industrial Research and Development Incentives Regulations—Order in Council P.C. 1967-1048

9—Books and Records

(1) Every corporation that applies for a grant shall keep at its place of business or residence in Canada records and books of accounts in such form and containing such information as will enable

- (a) the capital expenditures by the corporation in its grant period on scientific research and development;
- (b) the property in respect of the acquisition of which a capital expenditure on scientific research and development was made by the corporation in the grant period;

- (c) the eligible current expenditures by the corporation in its grant period; and
 - (d) the average of eligible current expenditures by the corporation in its base period;
- to be determined or ascertained.

(2) Every corporation that

- (a) is associated with an applicant in the applicant's grant period; and
- (b) made expenditures on scientific research and development in any fiscal period included in its base period or in its fiscal period ending in the applicant's grant period

shall keep at its place of business or residence in Canada records and books of account in such form and containing such information as will enable

- (c) the eligible current expenditures by the corporation in its fiscal period ending in the applicant's grant period; and
- (d) the average of eligible current expenditures by the corporation in its base period;

Requirement to keep records.

to be determined.

(3) A corporation that is required by subsection (1) or (2) to keep records and books of account shall retain every such record or book of account and every account or voucher necessary to verify the information in any such record or book of account until

Retention period—
Written permission of Minister or 7 years from end of fiscal period.

- (a) written permission for their disposal is obtained from the Minister; or
- (b) the expiration of seven years from the end of the fiscal period of the corporation to which the record, book of account, account or voucher relates.

10—Access to Premises

Any person authorized in writing by the Minister to do so may, at any reasonable time, enter any premises of any corporation that is required by section 9 to keep records and books of account and

Requirement to permit access to records.

- (a) audit, examine or copy the records and books and any account, voucher or other document that relates or may relate to the information that is or should be in the books or records or to the amount of a grant; and
- (b) examine any property used or acquired or alleged to have been used or acquired for the purposes of scientific research and development.

LIVE STOCK AND LIVE STOCK PRODUCTS ACT 1939

R.S.C. 1952, Vol. III, C. 167

Agriculture

Sections:

PART III—POULTRY PRODUCTION

43—Regulations

The Governor in Council may make regulations

- (e) requiring hatcherymen and their agent or agents to keep available for inspection adequate records of production and marketing of all chicks and poultry, and submit to the Department such information with respect thereto as the Minister may require;

Requirement to keep and permit access to records.

Hatchery Regulations—Order in Council P.C. 1964-1240

12—Records

The operator of a registered hatchery shall

- (e) maintain and retain for one year a record for each lot of eggs purchased for hatching or accepted or supplied for custom hatching, listing the name of the flock owner or operator with whom the transaction was completed, the date and number of eggs involved;

Retention period—

1 year.

MEAT INSPECTION ACT

S.C. 1955, 3-4 Elizabeth II, Vol. I, C. 36

Agriculture

Sections:

7—Powers of Inspectors

- (1) An inspector may at any time
(b) require any person to produce for inspection or for the purpose of obtaining copies thereof or extracts therefrom, any books, shipping bills, bills of lading or other documents or papers, with respect to the administration of this Act or the regulations.

Requirement to permit access to records.

Meat Inspection Regulations—Order in Council P.C. 1959-192

PART V—EXPORTS

82—Certificates

A carrier shall retain for at least one year the original copies of Shipping Certificates delivered to him, and the duplicate copy shall be sent by him to the Veterinary Director General.

Retention period—

1 year for the original copies.

NARCOTIC CONTROL ACT

S.C. 1960-61, 9-10 Elizabeth II, Vol. I, C. 35

National Health and Welfare

Sections:

12—Regulations

The Governor in Council may make regulations

- (d) requiring physicians, dentists, veterinarians, pharmacists and other persons who deal in narcotics as authorized by this Act or the regulations to keep records and make returns;

Requirement to keep records and make returns.

Narcotic Control Regulations—Order in Council P.C. 1961-1133

11—Records—Licensed Dealers

Every licensed dealer shall keep a record of the following:

(As amended by
P.C. 1964-508)

- (a) the name and quantity of any narcotic received by him, the name and address of the person who supplied it, and the date it was received;
(b) the name, quantity and form of narcotic supplied by him, the name and address of the person to whom it was supplied and the date it was supplied;
(c) the name and quantity of any narcotic used in manufacturing, the name and quantity of any narcotic manufactured and the date any manufactured narcotic was placed in stock; and
(d) the name and quantity of any narcotic in stock at the end of each month.

Requirement to keep records.

12—Records—Inspection

The Minister may, in respect of a licensed dealer, require an inspection of the following to be made at any reasonable time:

Requirement to permit access to records.

- (d) the records relating to the manufacturing or storing.

13—Production of Records

Every licensed dealer shall

Requirement to produce and permit reproduction of records.

- (b) produce to an inspector any books, records or documents required to be kept by these Regulations;
- (c) permit an inspector to make copies of or to take extracts from such books, records and documents;

14—Retention of Records

Every licensed dealer shall keep in the premises described in the licence full and complete records respecting any narcotic or transaction therein

Retention period—
2 years.

- (a) for a period of at least two years; and
- (b) in a manner that will enable an audit to be made at any time of such records.

23—Records—Pharmacists

A pharmacist, upon receipt of a narcotic from a licensed dealer or from another pharmacist as provided in section 36, shall forthwith enter in a book, register or other record maintained for such purposes, the following:

Requirement to keep records.

- (a) the name and quantity of the narcotic received;
- (b) the date the narcotic was received; and
- (c) the name and address of the person from whom the narcotic was received.

29—Written Prescription Records

A pharmacist shall forthwith after dispensing a narcotic, other than an oral prescription narcotic, pursuant to a written order or prescription, enter in a book, register or other record maintained for such purposes

- (a) the name and address of the person named in the order or prescription;
- (b) the name, quantity and form of the narcotic;
- (c) the name, initials and address of the practitioner who issued the order or prescription;
- (d) the name or initials of the pharmacist who supplied the narcotic;
- (e) the date the narcotic was supplied; and
- (f) the number assigned to the order or prescription.

30—Verbal Prescription Records

A pharmacist shall, before dispensing an oral prescription narcotic pursuant to an order or prescription verbally given therefor, make a written record thereof, setting forth

- (a) the name and address of the person named therein;
- (b) in accordance with the manner in which it is specified in the prescription, the name and quantity of such oral prescription narcotic or the narcotic and the other medicinal ingredients therein;
- (c) the directions for use given therewith;
- (d) the name, initials and address of the practitioner who issued the order or prescription;

(As amended by
P.C. 1964-508)

- (e) the name or initials of the pharmacist who dispensed such oral prescription narcotic;
- (f) the date such oral prescription narcotic was supplied; and
- (g) the number assigned to the order or prescription.

Details of records to be kept.

31—Prescription File—Retention of Records

(1) A pharmacist shall maintain a special narcotic prescription file in which shall be filed in sequence as to date and number all written orders or prescriptions for narcotics dispensed and the written record of all oral prescription narcotics dispensed pursuant to an order or prescription verbally given as provided in section 30.

Manner of filing prescription records.

(2) A pharmacist shall retain in his possession for a period of at least two years any records which he is required to keep by these Regulations.

Retention period—

2 years.

32—Production of Records

A pharmacist shall

- (b) make available and produce to an inspector upon request his special narcotic prescription file together with any books, records or documents which he is required to keep;
- (c) permit an inspector to make copies of or to take extracts from such files, books, records or documents;

Requirement to permit access to and reproduction of records.

35—Further Records

(2) A pharmacist who prepares a narcotic shall, in addition to all other records required to be kept, keep a record of the following:

- (a) the kind and quantity of any narcotic used in the preparation;
- (b) the name and quantity of the narcotic prepared; and
- (c) the date that the prepared narcotic was placed in stock.

39—Practitioners' Records

(As amended by P.C. 1966-863)

(1) A practitioner who furnishes a narcotic to a person for self-administration or for administration to an animal shall, whether or not he makes a charge therefor, if he furnishes the narcotic in an amount

- (a) that exceeds three times the maximum daily dosage recommended by the manufacturer of that narcotic for that narcotic, or
- (b) if the manufacturer has not recommended a maximum daily dosage, that exceeds three times the generally recognized maximum daily therapeutic dosage for that narcotic

keep a record showing

- (c) the name and quantity of the narcotic furnished,
- (d) the name and address of the person to whom it was furnished, and
- (e) the date on which it was furnished.

(2) A practitioner who is required by this section to keep a record shall keep the record in a place, form and manner that will permit an inspector readily to examine and obtain information from it.

Requirement to keep and permit access to records.

39A—Retention Period

A practitioner shall

- (a) furnish to the Minister on request such information respecting
 - (i) the receipt and use by the practitioner of narcotics (including the administering and furnishing thereof to a person), and

- (ii) the prescriptions for narcotics issued by the practitioner, as the Minister may require;
- (b) produce to an inspector on request any records that these Regulations require the practitioner to keep;
- (c) permit an inspector to make copies of such records or to take extracts therefrom;
- (d) permit an inspector to check all stocks of narcotics on the practitioner's premises;
- (e) retain in his possession for at least two years any record that these Regulations require him to keep;
- Retention period—
2 years.

42—Records—Hospitals

A person who is in charge of a hospital shall

- (a) keep or cause to be kept in a book, register or other record maintained for such purposes,
- (i) the name and quantity of any narcotic received;
 - (ii) the name and address of the person from whom any narcotic was received and the date received;
 - (iii) the name and quantity of any narcotic used in manufacturing;
 - (iv) the name and quantity of any narcotic manufactured and the date of manufacture;
 - (v) the name of the patient for whom a narcotic other than an oral prescription narcotic was dispensed;
 - (vi) the name of the practitioner ordering or prescribing a narcotic other than an oral prescription narcotic; and
 - (vii) the date a narcotic other than an oral prescription narcotic was ordered or prescribed and the form and quantity thereof;
- (b) maintain the recorded information in such form as to enable an audit to be made from time to time for a period of not less than two years from the making thereof.
- Requirement to keep records.
(As amended by P.C. 1964-508)
Retention period—
2 years from time of audit.

43—Production of Records

A person who is in charge of a hospital shall

- (a) furnish such information respecting the use of narcotics therein, in such form and at such times as the Minister may require;
- (b) produce to an inspector any books, records or documents required by these Regulations to be kept;
- (c) permit an inspector to make copies thereof or take extracts from such books, records and documents;
- Requirement to permit access and reproduction of records.

NATIONAL ENERGY BOARD ACT

S.C. 1959, 7-8 Elizabeth II, Vol. I, C. 46

Energy, Mines and Resources:

National Energy Board

Sections:

PART VI—EXPORTS AND IMPORTS

85—Regulations

The Governor in Council may make regulations respecting

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- (d) the inspection of any instruments, devices, plant, equipment, books, records or accounts or any other thing used for or in connection with the exportation of gas or power or the importation of gas; and
- (e) reports or other information to be supplied by persons to whom licences have been issued and any other matter associated with their use.

Requirement to keep records.

PART VIII—GENERAL

88—Regulations

(1) The Board may, with the approval of the Governor in Council, make regulations

- (a) respecting the manner in which the accounts of a company shall be kept;
- (d) requiring companies and persons exporting gas or power or importing gas to furnish returns and information respecting capital, traffic, revenues, expenses and such other information as may be required for the purposes of this Act.

Requirement to keep accounts and make returns.

Pipe Lines Companies Records Preservation Regulations—Order in Council P.C. 1967-1623

2—Recording Instrument Charts

A company shall preserve recording instrument charts of static and differential pressure, temperature, specific gravity and heating value for export and import meter stations for a period of one year.

Retention period—
1 year.

3—Engineering Records

A company shall preserve the latest engineering records, including maps, map reproductions, diagrams, profiles, plans, photographs, records of engineering studies and similar documents of proposed and completed construction projects for a period of six years after the project is retired or until the certificate is cancelled by the Board.

Retention period—
6 years after project is retired or until certificate cancelled.

4—Pipe Records

A company shall preserve permanently the records of

- (a) the origin, manufacture and specifications of all pipe used in a pipe line;
- (b) the location in a pipe line of particular lengths of pipe from different heats;
- (c) descriptions of pipe, quoting outside diameters and wall thicknesses;
- (d) analyses and actual yield strength of pipe steel;
- (e) mill tests of pipe;
- (f) plans, profiles and books of reference for a pipe line that have been deposited pursuant to section 34 of the National Energy Board Act;
- (g) field testing for strength and leakage of a pipe line, prior to operation; and
- (h) leaks, breaks and other malfunctionings of a pipe line and the repairs undertaken thereto.

Retention period—
Permanent and see section 6 below.

5—Construction Records

A company shall preserve permanently the construction records, vouchers, construction work in progress ledgers and other documents necessary to trace the transfer of costs from the beginning of construction to plant investment.

Retention period—
Permanent and see section 6 below.

Board authority to dispose of records on application.

6—Authorization for Records Disposal

The Board may, upon application by a company, authorize the company to dispose of any records or documents prior to the expiration of the period prescribed in these Regulations for preserving those records or documents.

7—Photographic Copies of Records

(1) Photographic film or electrostatic copies of any records or documents referred to in these Regulations may be taken and preserved in lieu of the original record or document.

(2) For the purpose of subsection (1) photographic film includes any photographic plate, microphotographic film and photostatic negative.

NOTE: See also "Oil Pipe Line Uniform Accounting Regulations"—Order in Council P.C. 1967-1659 re accounting instructions for every oil pipe line company.

NATIONAL HOUSING ACT 1954

S.C. 1953-54, 2-3 Elizabeth II, Vol. I, C. 23

Central Mortgage and Housing Corporation

Sections:

PART II—HOUSING FOR RENTAL PURPOSES AND LAND ASSEMBLY

16—Loans to Limited-Dividend Housing Corporations

(4) A contract with a limited-dividend housing company entered into under this section shall provide that

Requirement to keep books and records and permit access.

.....
(c) the company shall maintain books, records and accounts in a form satisfactory to the Corporation, shall permit the inspection of such books, records and accounts by a representative of the Corporation at any time and shall make such annual or other reports to the Corporation in such form and containing such particulars as the Corporation may require;

18—Regulations

(2) The Corporation may prescribe

Requirement to keep books and records and make annual and other reports.

.....
(f) the books, accounts and records to be maintained by a limited-dividend housing company to which a loan is made under this Part and the manner in which and by whom they shall be audited, and the form of the annual or any other report to be made to the Corporation.

Contracts (See also Page 49)

48—Records

Requirement to keep and permit access to records.

(1) The Contractor shall maintain full records of his estimates of and actual cost to him of the work together with all proper tender calls, quotations, contracts, correspondence, invoices, receipts and vouchers relating thereto, and shall make them available to audit and inspection by the Corporation, or by persons acting on its behalf, (who may make copies thereof and take extracts therefrom), and shall furnish the Corporation with any information which it may require from time to time in connection with such records.

(2) The records maintained by the Contractor pursuant to this section shall be kept intact until the expiration of two years from the date of issuance of the Final Certificate of Completion under subsection (1) of section 40 of the General Conditions or until the expiration of such other period as the Corporation may direct.

Retention period—

2 years from date of issuance of Final Certificate of Completion or until . . .

(3) The Contractor shall require all subcontractors and all firms, corporations and persons directly or indirectly controlled by or affiliated with the Contractor and all firms, corporations and persons directly or indirectly having control of the Contractor to comply with subsections (1) and (2) as if they were the Contractor.

Application of to subcontractors and others.

Consultants

The Planning Consultant shall keep proper and detailed accounts and records of all the factors entering into the computation of the amounts payable to the Planning Consultant pursuant to this agreement, and the receipts, vouchers and other documents relating thereto shall at all times be open to audit and inspection by the authorized representatives of the Corporation (who may make copies thereof and take extracts therefrom) and the Planning Consultant shall afford all facilities for such audits and inspections and shall furnish the Corporation and its authorized representatives with all such information as it, or they, may from time to time require with reference to such accounts, records, receipts, vouchers and other documents. The Planning Consultant shall cause all such accounts, records, receipts, vouchers and other documents, as aforesaid, to be preserved and kept available for audit and inspection at any time, and from time to time until the expiration of one (1) year from the date of the completion of the work hereunder, or until the expiration of such lesser period of time as shall be approved by the Corporation.

Requirement to keep and permit access to records.

Retention period—

1 year from date of completion of work or less as approved.

NATIONAL PARKS ACT 1930

R.S.C. 1952, Vol. III, C. 189

Indian Affairs and Northern Development

Sections:

National Parks Electrical Regulations—Order in Council P.C. 1966-175

6—Annual Permits

(5) The operator of an establishment in respect of which an annual permit has been issued pursuant to subsection (1) shall allow the Superintendent or a Provincial Officer to inspect the establishment at least once a year or more often where, in the opinion of the Superintendent or Provincial Officer, more frequent inspection is necessary.

(6) The operator of an establishment for which an annual permit has been issued shall maintain an accurate record of all installations, extensions, alterations or repairs that have been carried out in the establishment.

Requirement to keep records.

(7) The record required to be maintained pursuant to subsection (6) shall be retained by an operator for a period of one year following an inspection pursuant to subsection (5) and shall be produced to the Superintendent when required.

Retention period—

1 year after an inspection.

NORTHERN PACIFIC HALIBUT FISHERY CONVENTION ACT
R.S.C. 1952-53, 1-2 Elizabeth II, Vol. I, C. 43

Fisheries

Sections:

International Pacific Halibut Fishery Regulations—Order in Council 1967-491

8—Statistical Return by Vessels

- (a) Statistical return as to the amount of halibut taken during fishing operations must be made by the master or operator of any vessel licensed under these regulations within 96 hours of landing, sale or transfer of halibut or of first entry thereafter into a port where there is an officer authorized to receive such return.
- (b) The statistical return must state the port of landing and the amount of halibut taken within the area or areas defined in these regulations, for which the vessel's licence is validated for halibut fishing.
- (c) The statistical return must include all halibut landed or transferred to other vessels and all halibut held in possession on board and must be full, true and correct in all respects herein required.

Requirement to make
statistical returns.

-
- (e) The master or operator of any vessel holding a licence under these regulations shall keep an accurate log of all fishing operations including therein date, locality, amount of gear used, and amount of halibut taken daily in each such locality. This log record shall be retained for a period of two years and shall be open to inspection by representatives of the Commission authorized for this purpose.

Requirement to keep fish-
ing log.

Retention period—
2 years.

- (f) The master, operator or any other person engaged on shares in the operation of any vessel licensed under these regulations may be required by the Commission or by any officer of the Governments of Canada or the United States to certify to the correctness of such log record to the best of his information and belief and to support the certificate by a sworn statement.

9—Statistical Return by Dealers

- (a) All persons, firms or corporations that shall buy halibut or receive halibut for any purpose from fishing or transporting vessels or other carrier shall keep and on request furnish to customs officers or to any enforcing officer of the Governments of Canada or the United States or to representatives of the Commission, records of each purchase or receipt of halibut, showing date, locality, name of vessel, person, firm or corporation purchased or received from and the amount in pounds according to trade categories of the halibut.

Requirement to keep
records.

- (b) All records of all persons, firms or corporations concerning the landing, purchase, receipt and sale of halibut shall be retained for a period of two years and shall be open at all times to inspection by any enforcement officer of the Governments of Canada or the United States or by any authorized representative of the Commission. Such persons, firms or corporations may be required to certify to the correctness of such records and to support the certificate by a sworn statement.

Requirement to permit
access to records.

Retention period—
2 years.

Canadian Pacific Halibut Regulations—Order in Council P.C. 1967-827

7—Statistical Returns by Vessels

(1) The master or operator of any vessel in respect of which a halibut licence has been issued shall, within ninety-six hours of landing, sale or transfer of any halibut or of the first entry of the vessel into a port where there is an officer authorized to receive statistical returns on halibut catches, make a return as to the quantity of halibut taken during the fishing operation of the vessel.

(2) The return referred to in subsection (1) shall state the port of landing and the quantity of halibut taken within any area for which the halibut licence issued in respect of the vessel is validated for halibut fishing.

(3) The return referred to in subsection (1) shall include the quantity of all halibut landed, transferred to other vessels, or held on board, and shall be complete, true and correct in all such respects as may be required by the Regulations of the Commission.

(4) The master or operator of a vessel in respect of which a halibut licence has been issued, or any person engaged on shares in the operation of that vessel, shall by statutory declaration certify to the best of his information and belief the correctness of any return made pursuant to this section when required to do so by the Commission or by any officer of the Government of Canada authorized to receive any such return.

Requirement to make statistical returns and their certification.

8—Logs of Fishing Operations

(1) The master or operator of any vessel in respect of which a halibut licence has been issued shall keep an accurate log of all fishing operations in which the vessel is engaged including therein the date, locality, amount of gear used and quantity of halibut taken daily in each locality; and the log shall be retained by the master or operator for a period of two years and access thereto for inspection purposes shall be given to any representative of the Commission authorized for this purpose.

Requirement to keep logs and permit access thereto.

Retention period—
2 years.

(2) The master or operator of, or any person engaged on shares in the operation of, a vessel in respect of which a halibut licence has been issued shall by statutory declaration certify to the best of his information and belief the correctness of any log record kept pursuant to this section, when required by the Commission or by any officer of the Government of Canada to do so.

(As amended by
P.C. 1967-1359)

9—Purchase or Receipt Records

(1) Any person, firm or corporation buying or receiving halibut for any purpose from any fishing or transporting vessel or other carrier shall keep, and on request furnish to customs officers, Protection Officers,

or to a representative of the Commission, a record of each purchase or receipt thereof, which shall show the date, locality and the name of the vessel and person, firm or corporation disposing of the halibut and the amount in pounds according to trade categories of the halibut.

Requirement to keep records.

Access to the records.

(2) The record mentioned in this section shall be kept for a period of two years by the person or on behalf of the firm or corporation making the same and during that period access thereto shall be given for inspection purposes

Retention period—
2 years.

to Protection Officers or representatives of the Commission authorized for the purpose.

(3) When required by a Protection Officer or the Commission, the correctness of the record mentioned in this section shall be certified by means of a statutory declaration to be made by the person keeping or having custody of the record.

PUBLIC LANDS GRANTS ACT 1950

R.S.C. 1952, Vol. IV, C. 224

Indian Affairs and Northern Development

Sections:

Canada Oil and Gas Land Regulations—Order in Council P.C. 1961-797

54—Reports—Permittees (As amended by P.C. 1964-1614)

(Amended by P.C.
1967-2316)

- (1) Every permittee shall, within sixty days after
 - (a) the third, sixth, ninth, twelfth and fourteenth anniversaries of the date on which the permit was issued, in the case of a permit referred to in subsection (1) or (3) or paragraph (a) of subsection (4) of section 36;
 - (b) the fourth, seventh, tenth and twelfth anniversaries of the date on which the permit was issued, in the case of a permit referred to in subsection (2) or (2a) or paragraph (b) of subsection (4) of section 36; and
 - (c) the expiration, cancellation or surrender of the permit, forward to the Chief in triplicate
 - (d) copies of all aerial photographs taken by the permittee;
 - (e) a geological report of any area investigated including geological maps, cross-sections and stratigraphic data;
 - (f) a geophysical report of the area investigated; and
 - (g) reports of all surveys not referred to in paragraphs (d) to (f) that were conducted on the permit area.
- (2) The geophysical report referred to in paragraph (f) of subsection (1) shall include
 - (a) where a gravity survey has been conducted, maps showing
 - (i) the location and ground elevation of each station,
 - (ii) the final corrected gravity value at each station,
 - (iii) the gravity contours drawn on the gravity values, and
 - (iv) the boundaries of the permit areas;
 - (b) where a seismic survey is conducted, maps on a scale of not less than one inch to one mile showing
 - (i) the location and ground elevation of each shot hole,
 - (ii) the corrected time value at each shot hole for all horizons determined during the course of the survey,
 - (iii) contours and isochrons drawn on the corrected values with a contour interval of not more than one hundred feet or the equivalent in time, and
 - (iv) the boundaries of the permit areas; and
 - (c) where a magnetic survey is conducted, maps showing
 - (i) the location of the flight lines,
 - (ii) the magnetic contour lines at intervals of ten gamma, and
 - (iii) the boundaries of the permit areas.

(3) Where the information referred to in this section has been sent by the permittee to the Chief pursuant to section 28 or 45, the permittee is not required to send that same information to the Chief pursuant to this section.

Information not required if sent under sections 28 or 45.

(4) The Chief may at any time request that a licensee, permittee or lessee supply factual information and data, or a copy thereof, that are necessary for the interpretation of any survey conducted for the purpose of searching for oil or gas and, without restricting the generality of the foregoing, may request factual information and data concerning

- (a) seismograms and other recordings of seismic events together with all relevant data;
- (b) magnetic profiles and other recordings of variations in the magnetic field of the earth; and
- (c) any observations or readings obtained during the course of a survey that was conducted for the purpose of searching for oil or gas.

Requirement to supply further information.

(5) No person shall destroy any of the factual information referred to in subsection (4) without the consent of the Chief, unless that information has been sent to the Department pursuant to these Regulations.

Retention period—

With consent of Chief unless already sent.

106—Reports—Lessees

(1) Every lessee shall, within sixty days after

- (a) the third, sixth, ninth, twelfth, fifteenth and eighteenth anniversaries of the date on which the lease was granted or renewed; and
 - (b) the expiration, cancellation, surrender or renewal of the lease,
- forward to the Chief in triplicate, copies of all reports, photographs, maps and data referred to in section 54.

(2) When the information referred to in this section has been sent by the lessee to the Chief pursuant to section 28, 45 or 54, the lessee is not required to send that same information to the Chief pursuant to this section.

Information not required if sent under sections 28, 45 or 54.

Canada Oil and Gas Drilling and Production Regulations—Order in Council P.C. 1961-797

35—Gas Metering Records

(10) Purchasers shall keep meter charts and records of gas purchased in a permanent file for a period of at least two years and such information shall be made available to the Oil Conservation Engineer at his request.

Requirement to keep records.

Retention period—
2 years.

36—Orifice Meter Charts

(2) Charts shall be computed and shall be preserved for a period of one year.

Retention period—
1 year.

QUEBEC SAVINGS BANKS ACT

S.C. 1966-67, 14-15-16 Elizabeth II, C. 93

Finance: Bank of Canada

Sections:

64—Destruction of Old Records

(1) Except as provided in subsection (4) of section 82, the bank may destroy books, records, documents, vouchers, paid instruments and papers in its possession where they are dated or were in existence or contain entries or writings made, more than fifteen years prior to the destruction.

Retention period—
15 years.

Limitation.	(4) Nothing in subsection (1), (2) or (3) affects the operation of any statute of limitation or prescription or the right of the bank to destroy any books, records, documents, vouchers, paid instruments or papers not specified in subsection (4) of section 82 or relieves the bank from any liability to the Bank of Canada in respect of any debt or instrument to which subsection (1) of section 82 applies.
Retention period—	82—Unclaimed Balances—Retention of Records (4) Where the bank has paid an amount to the Bank of Canada under subsection (1) in respect of a debt or instrument, it shall keep all signature cards and signing authorities relating to the debt or instrument until the Bank of Canada notifies the bank that they are no longer required and thereafter may destroy them.
On notification from the Bank of Canada.	

RADIO ACT 1938

R.S.C. 1952, Vol. IV, C. 233

Transport

Sections:

Radio Noise Limits Order, 25 November, 1963

(As amended by Order, 24 September, 1964) **PART I—LIMITS FOR I.S.M. RADIO FREQUENCY GENERATORS**

6—Records of Measurements

Requirement to keep and permit access to records.

Records of measurements made to ascertain compliance with these Regulations shall be retained for a period of at least three years and shall, upon the request of a radio inspector for the Department, be made available to the Director, Telecommunications and Electronics Branch of the Department.

Retention period—
3 years.

(As amended by Order, 24 September, 1964) **PART II—LIMITS FOR RADIO NOISE FROM TELEVISION RECEIVERS**

13—Records of Measurements

Requirement to keep and permit access to records.

Records of measurements and tests made to ascertain compliance with this Part shall be retained for at least three years and shall, upon the request of the Director, Telecommunications and Electronics Branch of the Department, be made available to him.

Retention period—
3 years.

UNEMPLOYMENT INSURANCE ACT

S.C. 1955, 3-4 Elizabeth II, Vol. I, C. 50

Labour: Unemployment Insurance Commission

Sections:

97—Books, Records and Accounts

(1) The Commission may require any person to keep such books, records and accounts as the Commission directs and may require any person to make written returns of information deemed by the Commission to be necessary for the purpose of this Act

99—Regulations

(1) The Commission may, with the approval of the Governor in Council, make regulations

(c) For requiring persons to keep and make available books, records, accounts and other documents and to furnish information and make returns for the purpose of this Act;

Requirement to keep and permit access to records.

Unemployment Insurance Regulations—Order in Council P.C. 1955-1491

79—Records to be Kept and Made Available for Inspection

(As amended by
P.C. 1958-1567)

(1) Every employer shall keep books, records, accounts and other documents adequate to enable an inspector, without having to resort to the provisions of section 130, to determine with reasonable facility, in respect of any employee, what contributions, for what period and on what date they were payable and on what date they were paid by that employer.

(2) Without limiting the generality of subsection (1),

(a) the books, records and accounts shall contain the following particulars:

- (i) the name and address of each employee;
- (ii) the Social Insurance Number of each insured person;
- (iii) the actual weeks in which work is done by each employee or for which remuneration is payable and the number of weeks by pay periods;
- (iv) the gross remuneration payable to each employee for each pay period, indicating separately the value of any non-pecuniary or partly pecuniary remuneration payable, and the pay-day for each employee;
- (v) for each pay-period, the amount of expense incurred and the value of any consideration supplied by each employee under section 85;
- (vi) for each pay period, all deductions from the gross wages payable to each insured person, representing the employee's share of unemployment insurance contributions;
- (vii) the Social Insurance Number and name of every insured person in respect of whom contributions are not being made by reason that contributions are being made in respect of him by another employer under an agreement as provided in section 78, and the name and address of every other employer;
- (viii) the Social Insurance Number and name of every person in respect of whom contributions are not being made because he is in excepted employment by reason only of the amount of his earnings from all his employers, and the name and address of every other employer; and
- (ix) the number of hours worked by each employee, the nature of his work and a record that he is a full-time enrolled student of a day school, college or university, if it is sought to establish that the employee is in excepted employment by virtue of paragraph (a) of section 76; and

(As amended by
P.C. 1964-379)

(As amended by
P.C. 1959-1207)

(As amended by
P.C. 1964-379)

(b) the documents shall include

- (i) a duplicate of each form of requisition for unemployment insurance stamp meter impressions completed by him or his authorized representative and presented to an authorized postmaster;
- (ii) receipts obtained under section 124 for the delivery of any contribution record pursuant to these Regulations;
- (iii) a duplicate of each form of inventory of unemployment insurance stamps made by an inspector and signed by him and the employer or his representative showing, as of the date thereof, the amount of unemployment insurance stamps lawfully in the possession of the employer and of unemployment insurance stamp meter impressions lawfully to his credit;

(As amended by
P.C. 1959-1207)

- (iv) in the case of an employer paying contributions by the bulk payment method, other than an employer paying contributions pursuant to section 137, a copy of each certificate of contributions delivered to the insured person by the employer;
- (v) each written declaration lodged under section 75 or subparagraph (ii) of paragraph (b) of subsection (2) of section 58; (As amended by P.C. 1966-1987)
- (vi) a copy of each agreement under section 78, reached between the employer and other employers, whereby only one employer pays contributions on the basis of the total earnings payable to an insured person by all the employers;
- (vii) a copy of each form of election to remain insured signed by the employee;
- (viii) a copy of each Certificate of Inspection delivered to the employer by an inspector of the Commission showing the date of the inspection and the pay periods covered by the inspection.

Requirement to keep
books, records, accounts
and documents with details thereof.

(3) Every employer shall maintain his books, records, accounts and documents in such a manner that an inspector may, without having to resort to the provisions of section 130, determine with reasonable facility in respect of any employee, what contributions, for what periods and on what date they were payable by that employer.

(4) The period during which the books, records, accounts and documents are required to be kept is as follows:

Retention period for
books, records and accounts—

3 years from date of
Certificate of Inspection.

Retention period for
documents—

3 years from date of
Certificate of Inspection
and last effective use.

Retention period for Certificates of Inspection—
5 years from each Certificate date.

- (a) in respect of the books, records and accounts described in paragraph (a) of subsection (2) and the documents described in subparagraphs (i) to (iv) inclusive of paragraph (b) of that subsection, three years from the date of the Certificate of Inspection specifically covering the period to which the books, records, accounts and documents relate;
- (b) in respect of the documents described in subparagraphs (v) to (vii) inclusive of paragraph (b) of subsection (2), three years from the date of the Certificate of Inspection specifically covering the inspection period within which falls the last effective use of each document; and
- (c) in respect of each Certificate of Inspection, five years from the date of each Certificate.

Requirement to permit
access to records.

(5) Every employer shall make available for inspection by an inspector of the Commission his books, records, accounts and documents, at any reasonable time requested by the Inspector during the respective periods mentioned in subsection (4); and where the employer has no place of business and has not designated another place to the Commission, he shall make them available for inspection at his residence or at any other place designated by the inspector.

(As amended by
P.C. 1958-1567)

123—Records Disposition on Separation

(1) In cases of separation from employment, the employer shall dispose of the insured person's contribution records as follows:

- (a) where the employer terminates the employment, he shall deliver the records to the insured person not later than the last day on which services are actually performed by the insured person for the employer;
- (b) where the insured person terminates the employment, the employers shall, if requested, deliver the records to the insured person at the end

of the day on which the request is made or at the end of the last day on which services are actually performed by the insured person for the employer, whichever day is later; and

- (c) where more than seven consecutive working days elapse in respect of which the insured person has no earnings from the employer and has not actually performed services for him and the employer has not delivered the records to the insured person, the employer shall, notwithstanding paragraphs (a) or (b), deliver the records to the local office not later than the working day immediately following the seventh consecutive working day.

Disposition of insurance records on employment separation.

PART VII—FISHERMEN'S REGULATIONS

(Addition of P.C. 1957-442)

197—*Records to be Kept by Employers and Buyers*

(As amended by P.C. 1957-1597)

(1) Subject to subsection (2), section 79 applies to every employer of a fisherman and every buyer, but shall be varied to the extent that such records shall contain all particulars required of that employer or buyer by this Part

- (a) for determining whether contributions are payable by that employer or buyer,
- (b) for determining and allocating the earnings and for recording contributions therefor, including particulars of any declaration or the declaration itself used in this connection, and
- (c) for determining the time for the payment of such contributions.

Retention period—

As in Section 79 with variations as shown.

(2) Every employer of fishermen and every buyer shall keep and maintain his books, records, accounts and documents in respect of his insured fishermen separately from those in respect of other insured persons and make them available for inspection.

Requirement to maintain records separately.

TREASURY BOARD

Standard Contract Form for Fixed Price and Unit

Price Construction Contracts

(Other than Statutory)

PART "C"—GENERAL CONDITIONS

Section:

48—*Records to be Kept by Contractor*

(1) The Contractor shall maintain full records of his estimates of and actual cost to him of the work together with all proper tender calls, quotations, contracts, correspondence, invoices, receipts and vouchers relating thereto, shall make them available to audit and inspection by the Minister, the Comptroller of the Treasury of the Government of Canada or by persons acting on their behalf, shall allow them to make copies thereof and to take extracts therefrom, and shall furnish them with any information which they may require from time to time in connection with such records.

Requirement to keep and permit access to records.

(2) The records maintained by the Contractor pursuant to this section shall be kept intact until the expiration of two years from the date of issuance of the Final Certificate of Completion under subsection (1) of section 40 of the General Conditions or until the expiration of such other period as the Minister may direct.

Retention period—

2 years from date of Final Certificate of Completion or until . . .

Application of to subcon-
tractors and others.

(3) The Contractor shall require all subcontractors and all firms, corporations and persons directly or indirectly controlled by or affiliated with the Contractor and all firms, corporations and persons directly or indirectly having control of the Contractor to comply with subsections (1) and (2) as if they were the Contractor.

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